

**COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679**

**PART VII - DEFERRED COMPENSATION
AND INSURANCE COST**

NAME OF REPORTING UNIT

**Item
No.**

Item description

- 7.2.0** Post-retirement Benefits (PRBs) Other than Pensions (including post-retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal contracts or similar cost objectives. Where retiree benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable line(s) and enter number of plans.)

Method Used to Determine Costs

Number of Plans

- A. Accrual Accounting _____
B. Cash (pay-as-you-go) Accounting _____
C. Purchased Insurance from unrelated Insurer _____
D. Purchased Insurance from Captive Insurer _____
E. Self-Insurance (including insurance obtained through Captive Insurer) _____
F. Terminal Funding _____
Y. Other 1/ _____
Z. _____ Not Applicable (Proceed to Item 7.3.0)

- 7.2.1** **General PRB Plan Information.** On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:

- A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any
C. The plan number as reported on IRS Form 5500, if any
D. Is there a funding agency or funded reserve established for the plan?
E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment
F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
G. If this PRB plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this PRB plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

1/ Describe on a Continuation Sheet.